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ABSTRACT

The policy of the Fair Labor Standards Act is to eventually establish the same minimum wage standards in Puerto Rico as in the 50 states. Pursuant to this policy, this report was prepared for Industry Committee No. 129-A for the Education Industry in Puerto Rico. It contains economic and other data pertinent to the committee's duties. The minimum wage requirements cover school employees such as clerical workers, secretaries, custodial workers, maintenance employees, cafeteria workers, and teachers' aides. Executive, administrative, and professional employees are exempt from the minimum wage and overtime provision of the act. The report contains minimum wage rates under both the Fair Labor Standards Act and the Commonwealth Mandatory Decree. It presents information gathered in a 1975 survey of Puerto Rican private schools. Data concern number of employees, amount of earnings, union agreements, and school income reports. Two short sections on public schools contain brief information on number of public schools and students, employee minimum salaries, and personnel and students at the University of Puerto Rico. The Consumer Price Index for four years is included. (Author/JM)

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The Education Industry in Puerto Rico

An Economic Report

U.S. Department of Labor
Employment Standards Administration
Wage and Hour Division
1976

U.S. DEPARTMENT OF HEALTH, EDUCATION & WELFARE
NATIONAL INSTITUTE OF EDUCATION

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FOREWORD

The policy of the Fair Labor Standards Act is to establish as rapidly as is economically feasible without substantially curtailing employment the same minimum wage standards in Puerto Rico, the Virgin Islands, and American Samoa as apply in the 50 States.

Pursuant to this policy and in compliance with the requirements of section 511.6 of the Federal Regulations on "Wage Order Procedure for Puerto Rico, the Virgin Islands, and American Samoa" (29 CFR 511) and the requirements of Administrative Order No. 641, this report has been prepared for Industry Committee No. 129-A for the Education Industry in Puerto Rico. It contains economic and other data deemed pertinent to the committee's duties and is intended solely for the use of the committee. A copy will be furnished to each committee member and to other interested persons.

This report was prepared by Terry W. Sullivan, under the general direction of Josephine C. Stein, Director of the Division of Industry Committees. The survey of establishments in Puerto Rico was conducted under the supervision of Ernesto Camacho, Supervisory Economist in the Caribbean Office of the Wage and Hour Division.

Ronald J. James
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January 1976

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DEFINITION AND MINIMUM WAGE RATES

Industry definition

The education industry in Puerto Rico is defined as follows:

> The operation of preschools, elementary, or secondary schools, or institutions of higher education, or schools for mentally or physically handicapped or gifted persons, regardless of whether public or private or operated for profit or not for profit: Provided, however, That the industry shall not include any activity to which the Fair Labor Standards Act of 1938 would have applied prior to the Fair Labor Standards Amendments of 1966.

This definition covers all activities performed in connection with the operation of the schools listed regardless of the annual dollar volume of the sales or revenues of the institution, provided there are in the enterprise employees engaged in commerce or in the production of goods for commerce, or employees who handle, sell or otherwise work on goods or materials which have been moved in or produced for commerce. Executive, administrative, and professional employees are exempt from the minimum wage and overtime provision of the Act. All other employees of the school system, such as clerical workers, secretaries, custodial and maintenance employees, cafeteria workers, and teachers' aides are covered by the definition above.

Fair Labor Standards Act minimum wage rates

The Fair Labor Standards Act (FLSA) minimum wage rate that applies to the education industry in Puerto Rico is $1.90 an hour. This rate is the result of the Fair Labor Standards Amendments of 1974. The 1974 Amendments required that, effective May 1, 1974, wage order minimum wage rates of $1.40 and higher be increased by 15 cents. The 1974 Amendments also provided that effective on May 1 of each subsequent year minimum wage rates of $1.40 and higher be increased by 15 cents. The following schedule shows the rates that would apply by reason of these automatic increases in the education industry.

May 1, 1976	$2.05
May 1, 1977	2.20
May 1, 1978	2.30

The schedule of minimum wages listed above will go into effect unless superseded by a wage order issued by the Secretary of Labor pursuant to the recommendation of a special industry committee fixing a higher minimum wage rate.

The minimum wage rates recommended by the industry committee cannot be higher than the applicable mainland rate, which for 1966 coverage, is $2.20 effective January 1, 1976 and $2.30 effective January 1, 1977.

The minimum wage rates that have been established in the education industry in Puerto Rico are presented below.

Committee number	FLSA minimum	Effective date
MC 6-B	$ .95	April 14, 1967
	1.05	February 1, 1968
79-A	1.20	February 1, 1969
	1.40	February 1, 1970
98-A	1.54	February 1, 1971 1/
114-A	1.60	January 10, 1974
15¢ statutory	1.75	May 1, 1974
15¢ statutory	1.90	May 1, 1975

1/ With respect to preschools, the $1.54 an hour minimum became effective August 15, 1972 as a result of the Education Amendments of 1972.

Minimum wages and fringes under Commonwealth Mandatory Decree

Mandatory Decree No. 79 of the Commonwealth Minimum Wage Board provides minimum wage rates and vacation and sick leave for employees in the Educational Service Industry. The most significant of the minimum wage rates are the following:

Classification	Minimum hourly rate	Effective date
Universities and theological seminaries:		
Arts and crafts employees, drivers, office clerks, cooks and pastry makers--	$1.85	12/13/73
Schools and academies:		
Arts and craft employees, drivers, cooks and pastry makers----------	1.80	12/13/73

Presented in Table 1, on the following page, is a complete list of the minimum wage rates established under Mandatory Decree No. 79. Each employee covered by the decree is entitled to both vacation and sick leave at the rate of 1½ workdays for each month in which he has worked at least 90 hours.

Table 1 . The Education Industry in Puerto Rico: Minimum wage rates provided in the Educational Service Industry (Mandatory Decree No. 79) established by the Commonwealth Minimum Wage Board

Classification	Minimum hourly rate 1/
Universities and Theological Seminaries:	
Teachers	$2.50
Arts and crafts employees, drivers, office clerks, cooks and pastry makers	1.85
Other kitchen employees, dining room and cafeteria employees	1.80
All other employees	1.75
Schools and Academies	
Teachers	2.00
Arts and crafts employees, drivers, cooks and pastry makers	1.80
Office clerks	1.75
Other kitchen employees, dining room and cafeteria employees	1.70
All other employees	1.65
Aviation Schools	
All employees	1.95
Automobile Driving and Other Schools	
Instructors	2.00
Office clerks	1.75
All other employees	1.70
Art Galleries or Establishments, Museums, and Libraries	
All employees	1.75
Botanical Gardens, Zoological Parks, and Similar Establishments	
All employees	1.65

1/Effective 12/13/73.

Source: Commonwealth of Puerto Rico Minimum Wage Board, Mandatory Decree No. 79.

OVERVIEW OF EDUCATIONAL ACTIVITIES IN PUERTO RICO

Number of schools

There were about 2,300 schools in Puerto Rico in August 1974, according to the Commonwealth Department of Education, about 2,000 public schools, and over 300 accredited private educational institutions. The Wage and Hour Division's survey covered only the private schools, and included information on employment, earnings, unionization, and financial data. This information starts on page 6 . Data on the public schools relating to salary scales and employment beginning on page 17, was obtained from the Commonwealth Department of Education and the University of Puerto Rico's Office of Personnel.

Student enrollment

According to data published by the Commonwealth Department of Education, there were about eight times as many students enrolled in public schools as in private schools. The following table is a summary of enrollments for fiscal years 1971-75:

Type of school	(In Thousands) 1971	1972	1973	1974	1975
TOTAL ENROLLMENT	782	788	803	803	796
Public----------	688	697	711	713	704
Private-accredited-----	85	84	87	83	87
Private-nonaccredited--	9	7	5	7	5

Table 2, on page 5 , presents a breakdown of enrollments by grade levels in the public and private schools, for the past 6 years. It will be noted that after rising slowly but steadily for 4 years, total enrollments leveled off in 1974 and then dropped back slightly in 1975, by less than 1%, while the number of students in private schools has remained fairly stable.

STUDENT ENROLLMENT

Table 2. The Education Industry in Puerto Rico: Student enrollment in public and private schools in Puerto Rico, school years 1969-70 to 1974-75

Type of school	School years					
	1969-70	1970-71	1971-72	1972-73	1973-74	1974-75
	(1,000)					
TOTAL ENROLLMENT	761	782	788	803	803	796
Total Public	672	688	697	711	713	704
Total Private Accredited	81	85	84	87	83	87
Total Private Non Accredited	8	9	7	5	7	5
Pre-school	25	27	27	28	27	28
Public	16	18	15	19	19	19
Private Accredited	7	7	8	8	7	8
Private Non Accredited	2	2	2	1	1	1
Elementary (grade 1-6)	464	470	470	473	464	452
Public	415	417	420	421	414	402
Private Accredited	45	46	46	47	44	45
Private Non-Accredited	5	6	5	5	6	5
Junior High (grades 7-9)	168	172	175	182	188	191
Public	149	153	156	163	169	171
Private Accredited	18	18	18	19	18	20
Private non accredited	1	1	1	-	1	-
Senior High (grades 10-12)	104	113	115	122	125	125
Public	92	100	104	109	112	111
Private Accredited	12	13	12	13	13	14
Private non accredited	-	-	-	-	-	-

Notes: Dash means less than 500.
Details may not add to totals due to rounding.

Source: Commonwealth of Puerto Rico, Department of Education.

Wage and Hour Division survey

In August 1975, the Wage and Hour Division conducted a special survey of selected private schools in Puerto Rico. The survey included a sample of pre-school, elementary and special schools that employed five or more covered non-exempt workers at the time of a previous survey (May 1970), as well as all institutions of higher learning. It should be noted that contrary to the situation in the 50 States, Puerto Rican schools were in session during the survey period in August 1975.

Establishments surveyed

Pre-school, elementary, secondary, and special schools: In May 1970, the Wage and Hour Division conducted a special survey of the industry that included 165 private, elementary, secondary and special schools in Puerto Rico, 86 of which employed five or more covered workers at that time. These 86 schools were resurveyed in February 1973 and 84 were found active. The most recent survey, in August 1975, attempted to survey the same 84 schools that were active in February 1973. However, due to unavailability of data for 4 of the 84 schools it was necessary to use substitutes. Listed below are the four schools that were not surveyed in August 1975 and their substitutions. (In the latter list, the numbers in the left are used for identification purposes throughout this report).

February 1973 survey

School	February 1973 employment
Caguas City College, Inc.	2
Colegio Ellinger Roig, Inc.	3
Colegio San Juan Bautista, Inc.	4
Institute Psicopedagogico (now covered by the Hospital Industry in P.R.)	60
	69

August 1975 survey

School	August 1975 employment
23. Caribbean Consolidated School, Inc.	6
68. Colegio Vedruna	5
72. Escuela Cooperativa-Eugenio Maria De Hostos, Inc.	5
77. Liceo De Arte y Tecnologia, Inc.	6
	22

Institutions of higher education: The August 1975 survey included all private institutions of higher education. There were 24 active establishments in August 1975 compared to 18 in February 1973. The additional 6 establishments are listed below.

Additional establishments surveyed in August 1975

School	August 1975 employment
Inter American University of P.R.:	
92. School of Law	40
100. Ramey Program	13
101. Fort Buchanan Program	8
102. Roosevelt Roads Program	8
107. Universidad Central de Bayamon, Inc.	28
108. Universidad Politecnica de P.R.	5
	102

Employment

Total covered employment of the survey group rose from 1,868 in August 1973 to 2,330 in August 1975--an increase of 25 percent during the two-year period. Most of the expansion was in institutions of higher education, where covered employment rose from 899 in August 1973 to 1,317 in August 1975, a 47 percent gain. The following table summarizes employment trends for the survey group during the two-year period.

Type of private school	August of - 1973	1974	1975
TOTAL	1,868	2,093	2,330
Pre-school, elementary, secondary and special	969	987	1,013
Higher education	899	1,106	1,317

Appendix A of this report presents the number of covered workers in the survey group by school for selected months, 1973-1975.

Earnings of surveyed workers

The straight-time average hourly earnings of the 2,330 surveyed workers were $2.40 in August 1975. The $2.40 average is 61 cents or 34 percent higher than the $1.79 average reported in the last survey done in February 1973. During this period, the applicable FLSA minimum for this industry rose from $1.54 to $1.90 an hour, a 36 cent or 23 percent increase. Following is a comparison of average hourly earnings in February 1973 with earnings in August 1975:

Type of private school	Feb. 1975 - Covered workers	Feb. 1975 - Hourly earnings	Aug. 1975 Covered workers	Aug. 1975 Hourly earnings
TOTAL SURVEY GROUP	1,489	$1.79	2,330	$2.40
Pre-school, elementary, secondary and special schools	1,014	1.74	1,013	2.22
Higher education	475	1.90	1,317	2.54

Table 3, beginning on page 9 , presents the straight-time average hourly earnings and the number of covered workers for the private schools in the survey group, February 1973 and August 1975.

Table 3. Puerto Rico: Straight-time average hourly earnings and the number of covered workers in the survey of the education industry, February 1973 and August 1975

School	February 1973		August 1975	
	Covered workers	Hourly earnings	Covered workers	Hourly earnings
TOTAL SURVEY GROUP	1,489	$1.79	2,330	$2.40
Pre-school, elementary, secondary, and special schools	1,014	1.74	1,013	2.22
1. Academia Adventista Metropolitana	10	1.63	9	2.31
2. Academia Bautista De Puerto Nuevo - Academia Discipulos	18	1.54	18	2.16
3. Escuela Elemental	7	1.61	11	2.07
4. Escuela Secundaria	5	1.62	12	1.90
5. Academia Inmaculada Concepcion	11	1.66	11	2.21
6. Academia Inmaculada Concepcion	10	1.65	12	2.04
7. Academia Maria Reina, Inc.	8	1.99	7	2.01
8. Academia Menonita Betania	9	1.52	8	2.15
9. Academia Del Perpetuo Socorro	22	2.07	24	2.31
10. Academia Ds Sagrado Corazon De Jesus	12	1.74	9	2.61
11. Academia San Alfonso	8	1.57	8	1.91
12. Academia San Ignacio	5	1.85	6	2.18
13. Academia San Jorge	9	1.62	6	2.59
* Academia San Jose	11	2.10	-	-
14. Academia San Jose De Villa Caparra-	21	1.85	22	2.19
15. Academia Santa Monica	8	1.65	8	2.39
16. Academia Santa Rosa	7	1.65	5	2.31
17. Academia Santa Teresita	18	1.67	18	2.30
18. American Military Academy of Puerto Rico, Inc.	33	1.78	37	2.10
19. Antilles Military Academy	23	1.84	18	2.14
20. The Baldwin School of Puerto Rico, Inc.	13	1.73	11	2.72
21. Commonwealth High School	9	2.11	11	2.92
22. Parkville School	11	2.10	11	2.27
23. San Juan School	-	-	6	2.44
24. Caribbean School, Inc.	4	2.25	7	2.45
25. Centro Obispo Fred P. Corson	3	1.54	9	1.90
26. Colegio Bautista De Caguas, Inc.	12	1.58	18	1.91
27. Colegio Bautista De Carolina, Inc.	54	1.61	60	1.96
28. Colegio Catolico	9	1.71	9	1.99

Table 3. Puerto Rico: Straight-time average hourly earnings and the number of covered workers in the survey of the education industry, February 1973 and August 1975 (continued)

School	February 1973		August 1975	
	Covered workers	Hourly earnings	Covered workers	Hourly earnings
29. Colegio Central Presbiteriano	11	$1.60	6	$2.05
30. Colegio Del Espiritu Santo	19	2.07	18	3.08
31. Colegio Eugenio Maria De Hostos, Inc.	5	1.54	6	2.17
32. Colegio Evangelico Capitan Correa, Inc.	10	1.59	12	2.02
33. Colegio Hogar Angeles Custodios	12	1.58	11	1.99
34. Colegio De La Inmaculada	11	1.56	9	2.02
35. Colegio De Jesus, Inc.	13	1.56	13	1.95
36. Colegio Lourdes	8	1.56	7	2.18
37. Colegio Luterano	6	1.56	5	1.90
38. Colegio Madre Cabrini	7	1.59	7	2.18
39. Colegio Marista	9	1.63	19	2.05
40. Colegio La Milagrosa	9	1.62	10	1.95
41. Colegio Nuestra Senora De Belen	9	1.69	9	2.26
42. Colegio Nuestra Senora Del Carmen	15	1.64	14	1.96
43. Colegio Nuestra Senora De Lourdes	7	1.64	5	2.34
44. Colegio Nuestra Senora La Merceo	9	1.89	10	3.01
45. Colegio Nuestra Senora Del Pilar	9	1.98	10	2.45
46. Colegio Nuestra Senora Del Pilar	11	1.56	14	1.91
47. Colegio Nuestra Senora De La Pro Providencia	17	1.63	17	1.97
48. Colegio Ponceno, Inc.	5	1.66	23	2.11
49. Colegio Puertorriqueno De Ninas	9	1.78	13	2.37
50. Colegio Del Sagrado Corazon	16	1.56	15	2.01
51. Colegio San Antonio	7	2.05	6	2.62
52. Colegio San Antonio	22	1.91	32	2.19
53. Colegio San Antonio Abad	33	1.74	24	2.15
54. Colegio San Benito	-	-	7	2.59
55. Colegio San Benito	6	1.62	9	1.91
56. Colegio San Carlos	9	1.79	8	2.03
57. Colegio San Felipe	21	1.66	28	1.93
58. Colegio San Ignacio	31	1.72	27	2.53
59. Colegio San Jose	5	1.54	6	1.90
60. Colegio San Jose	18	2.13	21	2.83
61. Colegio San Juan	9	1.55	9	1.95
62. Colegio San Rafael, Inc.	5	1.55	6	1.98
63. Colegio San Vicente De Paul	5	1.55	5	2.00
64. Colegio San Vicente De Paul	9	1.80	8	2.07
65. Colegio Santa Rita	7	1.63	6	1.98
66. Colegio Santa Rosa	5	1.89	5	2.51
67. Colegio Santiago Apostol	14	1.54	13	1.92
68. Colegio Vedruna	-	-	5	2.63
69. Cupeyville School, Inc.	16	1.66	17	2.07

Table3 . Puerto Rico: Straight-time average hourly earnings and the number of covered workers in the survey of the education industry, February 1973 and August 1975 (continued)

School	February 1973		August 1975	
	Covered workers	Hourly earnings	Covered workers	Hourly earnings
70 Episcopal Cathedral School	5	$2.38	5	$2.94
71. Escuela Primaria Dr. Charles Mohler, Inc.	8	2.23	7	2.71
72. Escuela Cooperativa Eugenio Maria De Hostos, Inc.	-	-	5	2.66
73. Escuela Guillermo Atiles Moreau	10	1.64	6	2.29
74. Escuela Iglesia Evangelica Unida	6	1.54	5	1.90
75. Escuela Josefita Monserrate De Selles, Inc.	4	1.60	3	2.24
76. Instituto Comercial De Puerto Rico	16	1.65	15	2.24
77. Liceo De Arte y Tecnologia, Inc.	-	-	6	2.55
78. Liceo Interamericano Castro, Inc.	9	1.93	9	2.43
79. Liceo Ponceno	9	1.63	12	1.98
80. Escuela Las Nereidas	7	1.82	8	1.93
81. Notre Dame High School	15	1.79	14	2.13
82. Sacred Heart School	9	1.80	8	2.34
83. George O. Robinson School	19	2.09	14	2.44
84. Saint John School	9	1.79	10	2.76
Caguas City College, Inc.	2	1.60	-	-
Colegio Ellinger Roig, Inc.	3	1.56	-	-
Colegio San Juan Bautista	4	1.76	-	-
Instituto Psicopedagogico de P.R.	60	1.55	-	-
Institutions of Higher Education	475	1.90	1,317	2.54
85. Flintillian College	8	1.80	13	2.19
86. Colegio Universitario del Sagrado Corazon	43	1.83	122	2.54
Fundacion Educativa Ana G. Mendez, Inc., dba				
87. Colegio Universitario del Turabo	55	2.13	79	2.61
Puerto Rico Junior College				
88. Recinto Cupey	73	2.18	131	2.75
89. Recinto Rio Piedras	43	2.09	45	2.59
90. San German Campus	86	1.72	327	2.55
91. San Juan Campus	54	1.74	114	2.47
92. School of Law	-	-	40	2.47
93. Aguadilla Regional College	2	1.74	17	2.43
94. Arecibo Regional College	3	1.73	18	2.41
95. Barranquitas Regional College	2	1.70	16	2.22
96. Bayamon Regional College	5	1.66	31	2.33

Table 3. Puerto Rico: Straight-time average hourly earnings and the number of covered workers in the survey of the education industry, February 1973 and August 1975 (concluded)

School	February 1973		August 1975	
	Covered workers	Hourly earnings	Covered workers	Hourly earnings
97. Fajardo Regional College	2	$1.70	14	$2.36
98. Guayama Regional College	1	1.60	13	2.39
99. Ponce Regional College	3	1.61	12	2.38
100. Ramey Program	-	-	13	2.34
101. Fort Buchanan Program	-	-	8	2.55
102. Roosevelt Roads Program	-	-	8	2.44
103. International Institute of the Americas World University dba Universidad Mundial	6	1.90	6	2.29
Universidad Catolica de Puerto Rico				
104. Arecibo Center	7	1.79	16	2.69
105. Guayama Center	5	1.66	13	2.39
106. Ponce Campus	77	1.81	228	2.58
107. Universidad Central de Bayamon, Inc.	-	-	28	2.53
108. Universidad Politecnica de P.R.	-	-	5	3.46

Source: Wage and Hour Division survey.

A distribution of the covered workers by their straight-time average hourly earnings revealed 22 percent of the 2,330 surveyed workers in the industry were paid the FLSA minimum of $1.90 in August 1975. About 45 percent were paid below the starting minimum of $2.20 an hour.

Table 4, on the following page, presents further detail on the distribution of surveyed workers by their straight-time average hourly earnings in August 1975. Also shown are the direct effects that specified increases in the minimum would have on the 2,330 surveyed workers in the industry. The direct effects computations show the minimum amounts that the hourly wage bill and average hourly earnings would be increased by raising the current $1.90 legal minimum to specified higher amounts. The table does not attempt to predict what the actual impact would be as the concept of the calculations has two major limitations: (1) The calculations do not take into account any increases in wage rates other than those for employees paid less than the specified minimum, and (2) the effects apply only to the wage structure as it was in August 1975, and do not take into consideration any wage movements that may have taken place since that time.

As of August 1975, an increase to the FLSA statutory minimum of $2.20 would directly affect 45 percent of the surveyed workers, raise their average hourly earnings 10 cents, and increase the hourly wage bill by 4.2 percent. An increase to $2.05 would affect 37% of the workers, raise the average hourly earnings 4 cents, and increase the hourly wage bill by 1.7 percent.

Table 4. Puerto Rico: Distribution of covered workers in the survey group by their straight-time hourly earnings and direct effects of specified increases in the minimum for the education industry, August 1975

Average hourly earnings	Distribution of workers		Specified minimum	Direct effects		
	Number	Percent		Percent of the workers affected	Amount of increase in average hourly earnings	Percent increase in the hourly wage bill
Exactly $1.90	522	22.4				
$1.901 and under 1.925	22	0.9	$1.925	23.4	$ .01	0.2
1.925 and under 1.95	1	-	1.95	23.4	.01	0.5
1.95 and under 1.975	59	2.5	1.975	25.9	.02	0.7
1.975 and under 2.00	26	1.1	2.00	27.0	.02	1.0
2.00 and under 2.025	132	5.7	2.025	32.7	.03	1.4
2.025 and under 2.05	101	4.3	2.05	37.0	.04	1.7
2.05 and under 2.075	10	0.4	2.075	37.5	.05	2.1
2.075 and under 2.10	3	0.1	2.10	37.6	.06	2.5
2.10 and under 2.125	23	1.0	2.125	38.6	.07	2.9
2.125 and under 2.15	20	0.9	2.15	39.4	.08	3.3
2.15 and under 2.175	95	4.1	2.175	43.5	.09	3.7
2.175 and under 2.20	22	0.9	2.20	44.5	.10	4.2
2.20 and under 2.25	85	3.7	2.25	48.1	.12	5.2
2.25 and under 2.30	131	5.6	2.30	53.7	.15	6.2
2.30 and under 2.40	243	10.4				
2.40 and under 2.50	73	3.1				
2.50 and under 2.60	149	6.4				
2.60 and under 2.70	78	3.4				
2.70 and under 2.80	97	4.2				
2.80 and over	438	18.8				
TOTAL	2,330	100.0				
Average hourly earnings					$2.40	
Hourly wage bill						$5,597

Source: Wage and Hour Division survey.

Unionization

As of August 1975, two institutions of higher education, each had two labor-management agreements in effect. Presented below are the four unions involved and other pertinent features of these agreements.

#86. Colegio Universitario del Sagrado Corazon

(a) Gremio Puertorriqueno de Trabajadores de Produccion, Servicio y Ventas--effective 5/2/74 to 12/31/75

(b) Union Fraternal de Guardias de Seguridad de P.R.--effective 5/2/74 to 12/31/75

Workers covered under both of the above contracts received a 15 cent increase per hour effective January 1, 1975.

#104-106. Universidad Catolica de P.R.

(a) Seafarers' International Union--Contract covers cafeteria employees and is effective 8/17/73 to 8/16/76. Wage rates for job classifications range from $2.15 to $2.62.

(b) Union Trabajadores Industriales de P.R.--Contract covers janitorial and other miscellaneous maintenance workers and is effective 3/16/75 to 3/15/78. Workers covered by this agreement received a 25 cent increase per hour effective March 16, 1975 and will receive an additional 25 cents on March 16, 1976, and 20 cents on March 16, 1977.

All four agreements contain provisions for vacations, paid holidays, health and welfare benefits and other fringes.

Financial data

As part of the survey, the private schools were requested to supply financial data for the most recent fiscal years. The available balance sheet information for indivdual schools is presented in Appendix B of this report.

The following table presents a consolidation of the available income statements for pre-schools, elementary, secondary, and special schools for the three most recent non-calendar accounting years--1972 (July 1972 through June 1973), 1973 (July 1973 through June 1974), and 1974 (July 1974 through June 1975)--according to the practice followed by the Internal Revenue Service.

Item	1972 Amount ($1,000)	1972 As a % of net income	1973 Amount ($1,000)	1973 As a % of net income	1974 Amount ($1,000)	1974 As a % of net income
Net income	$2,065	100.0	$13,961	100.0	$14,911	100.0
Total expenditures	1,941	94.0	13,256	95.0	14,519	97.4
Net profit	124	6.0	705	5.1	392	2.6
Number of schools reporting	5		37		40	
Number of schools reporting losses	2		8		14	
% of August 1975 employment represented	8		52		50	

Income statements were also submitted by insitutions of higher learning. A consolidation of the data for non-calendar accounting years 1973 and 1974 is summarized below.

Item	1973 Amount ($1,000)	1973 As a % of net income	1974 Amount ($1,000)	1974 As a % of net income
Net income	$41,245	100.0	$33,625	100.0
Total expenditures	38,582	93.5	31,942	95.0
Net profit	2,663	6.5	1,682	5.0
Number of schools reporting	5		4	
Number of schools reporting losses	1		0	
% of August 1975 employment represented	80		60	

PUBLIC SCHOOLS IN PUERTO RICO

Commonwealth Department of Education

According to information published by the Commonwealth Department of Education, there were about 1,964 public schools in Puerto Rico in August 1974. About 97 percent of these 1,964 schools are elementary and secondary schools. The remaining three percent consisted of 11 vocational schools and 33 other special schools.

The salary scales of employees in the public schools are published by the Office of Personnel of the Commonwealth Government. Since July 1, 1974, the lowest paid full-time school employee has received a monthly salary of $330 based on a 37½-hour week. This salary yields an estimated hourly wage of about $1.90, and applies to janitors, porters, lunch service workers and employees in similar occupations.

University of Puerto Rico: The University of Puerto Rico is the only public institution of higher education on the island. The following table, based on information supplied by the University's Office of Personnel, presents employment at the University, for the academic years 1972-1975.

EMPLOYMENT

Educational Unit	Non-exempt 1972	1973	1974	1975	Exempt 1/ 1972	1973	1974	1975
Total	5550	6582	6805	6570	3256	3549	3615	3645
Central Administration	182	196	220	190	39	40	65	60
Rio Piedras Campus	2276	2637	2630	2460	1625	1694	1650	1600
Mayaguez Campus	1106	1227	1220	1110	630	637	635	685
Campus of Medical Sciences	1187	1511	1625	720	452	439	480	500
Cayey Campus	154	194	25	210	120	147	150	140
Regional Colleges	465	616	65	560	322	512	550	575
Nuclear Center	180	201	210	220	68	80	85	85

1/ Exempt from the minimum wage and overtime requirements of the FLSA.

Starting salary for non-exempt employees is $330 per month based on 40 hours per week.

The following table is also based on information supplied by the University of Puerto Rico. It shows student enrollment at the University for the first semester of fiscal years 1971-75:

STUDENT ENROLLMENT BY EDUCATIONAL UNIT

Educational unit	Fiscal year 1970-71	1971-72	1972-73	1973-74	1974-75
TOTAL----------	42,516	43,609	47,533	50,439	52,055
Rio Piedras Campus	25,926	25,448	25,612	26,041	25,724
Mayaguez Campus	8,506	9,069	9,048	9,076	9,492
Medical Sciences Campus	1,383	1,427	1,608	2,079	2,154
Cayey University College	1,850	2,224	2,501	2,888	2,573
Regional Colleges:					
Arecibo	1,537	1,774	2,472	2,312	2,472
Humacao	1,967	2,025	2,534	2,918	3,188
Ponce	361	688	1,167	1,507	1,795
Bayamon	-	513	1,657	2,517	2,839
Aguadilla	-	-	397	785	1,024
Carolina	-	-	-	-	476
Extramural Centers	986*	441	537	316	318

* Includes 557 students of the special program sponsored by the Rio Piedras Campus in Buchanan.

CONSUMER PRICE INDEX

Both the all items consumer price index for wage earners' families in Puerto Rico and the all items consumer price index for urban wage earners and clerical workers in the 50 States rose by large amounts in 1973 and 1974. However, in 1975, both consumer price indexes continued to increase but at a lower rate. Presented below is a summary of the annual rates of change in the CPI from December of one year to another.

		% change in the CPI	
From	To	Puerto Rico	50 States
December 1971	December 1972	+ 2.1%	+ 3.4%
December 1972	December 1973	+15.3	+ 8.8
December 1973	December 1974	+18.6	+12.2
December 1974	December 1975	+ 2.6	+ 7.0

It will be noted from Table 5, page 20, that as of the end of 1975 the index for Puerto Rico stood at 167.4 and that for the Mainland at 166.3 (1967 = 100) so that over the 8-year span consumer price inflation has been equally great in both areas.

Table 5. Consumer price indexes for urban wage earners and clerical workers in the 50 States and wage earners' families in Puerto Rico, all items, 1968-1974 (1967 = 100)

Month	1968	1969	1970	1971	1972	1973	1974	1975
				PUERTO RICO				
ANNUAL AVERAGE---	102.8	106.0	109.6	114.4	117.9	126.6	151.7	164.7
January----------	101.9	104.8	107.9	112.5	116.6	120.1	140.9	163.2
February---------	102.1	105.2	108.2	112.5	116.7	120.3	142.8	162.5
March------------	102.3	105.6	108.3	112.8	117.0	121.0	146.9	162.9
April------------	102.5	105.6	108.6	113.0	117.2	121.7	148.8	162.7
May--------------	102.9	105.6	109.0	113.3	117.4	123.2	150.1	162.7
June-------------	102.9	106.1	109.5	114.0	117.8	123.8	152.2	162.8
July-------------	102.9	106.3	109.7	114.6	118.1	124.6	152.2	164.3
August-----------	102.9	106.5	109.9	115.0	118.3	127.2	153.8	166.2
September--------	102.9	106.5	110.2	115.5	118.5	131.7	154.9	166.7
October----------	103.2	106.6	110.6	115.9	118.6	133.5	156.2	167.0
November---------	103.1	106.7	111.1	116.2	118.9	134.6	158.2	167.5
December---------	103.6	107.4	111.9	116.8	119.3	137.5	163.1	167.4
				THE 50 STATES				
ANNUAL AVERAGE---	104.2	109.8	116.3	121.3	125.3	133.1	147.7	161.2
January----------	102.0	106.7	113.3	119.2	123.2	127.7	139.7	156.1
February---------	102.3	107.1	113.9	119.4	123.8	128.6	141.5	157.2
March------------	102.8	108.0	114.5	119.8	124.0	129.8	143.1	157.8
April------------	103.1	108.7	115.2	120.2	124.3	130.7	143.9	158.6
May--------------	103.4	109.0	115.7	120.8	124.7	131.5	145.5	159.3
June-------------	104.0	109.7	116.3	121.5	125.0	132.4	146.9	160.6
July-------------	104.5	110.2	116.7	121.8	125.5	132.7	148.0	162.3
August-----------	104.8	110.7	116.9	122.1	125.7	135.1	149.9	162.8
September--------	105.1	111.2	117.5	122.2	126.2	135.5	151.7	163.6
October----------	105.7	111.6	118.1	122.4	126.6	136.6	153.0	164.6
November---------	106.1	112.2	118.5	122.6	126.9	137.6	154.3	165.6
December---------	106.4	112.9	119.1	123.1	127.3	138.5	155.4	166.3

Source: U. S. Bureau of Labor Statistics and Commonwealth of Puerto Rico Bureau of Labor Statistics.

APPENDIX A

Number of covered employees by institution, selected months, 1973-1975

Appendix A: The Education Industry in Puerto Rico: Number of covered employees by institution, selected months, 1973-1975

Type of school	1973		1974				1975		
	Aug.	Nov.	Feb.	May	Aug.	Nov.	Feb.	May	Aug.
TOTAL SURVEYED	1,868	1,897	1,951	2,002	2,093	2,158	2,194	2,244	2,330
Pre-School, Elementary, Secondary and Special Schools	969	973	976	989	987	1,008	1,006	1,010	1,013
1. Academia Adventista Metropolitana Rio Piedras	10	10	10	10	9	9	9	9	9
2. Academia Bautista De Puerto Nuevo Rio Piedras	18	18	18	18	18	18	18	18	18
Academia Discipulos De Cristo									
3. Escuela Elemental-Bayamon	8	8	10	10	11	11	11	11	11
4. Escuela Secundaria-Bayamon	6	6	8	9	9	11	12	12	12
5. Academia Inmaculada Concepcion Escuela Elemental-Mayaguez	11	11	11	11	11	11	11	11	11
6. Academia Inmaculada Concepcion Escuela Superior-Mayaguez	10	10	10	10	12	12	12	12	12
7. Academia Maria Reina, Inc. Rio Piedras	7	7	7	7	7	7	7	7	7
8. Academia Monasterio Betania Aibonito	9	9	8	9	9	9	9	9	8
9. Academia Del Perpetuo Socorro Santurce	24	24	24	24	24	24	24	24	24

Appendix A: The Education Industry in Puerto Rico: Number of covered employees by institution, selected months, 1973-1975, (continued)

Type of school	1973		1974				1975		
	Aug.	Nov.	Feb.	May	Aug.	Nov.	Feb.	May	Aug.
10. Academia De Sagrado Corazon De Jesus Santurce	10	10	10	10	9	9	9	9	9
11. Academia San Alfonso Aguas Buenas	8	8	8	8	8	8	8	8	8
12. Academia San Ignacio Rio Piedras	5	5	5	5	6	6	6	6	6
13. Academia San Jorge Santurce	8	8	8	8	7	7	7	7	6
* 1/ Academia San Jose Humacao	12	12	12	12	7	7	7	7	-
14. Academia San Jose De Villa Caparra Bayamon	21	21	21	21	22	22	22	22	22
15. Academia Santa Monica Santurce	8	8	8	8	8	8	8	8	8
16. Academia Santa Rosa Bayamon	6	6	6	6	5	5	5	5	5
17. Academia Santa Teresita Santurce	18	18	18	18	18	18	18	18	18
18. American Military Academy of Puerto Rico, Inc.-Guaynabo	37	37	39	41	41	39	39	39	37

1/ Discontinued operations 6-75. Operations taken over by Colegio San Benito - 8-75.

Appendix A: The Education Industry in Puerto Rico: Number of covered employees by institution, selected months, 1973-1975 (continued)

Type of school	1973		1974				1975		
	Aug.	Nov.	Feb.	May	Aug.	Nov.	Feb.	May	Aug.
19. Antilles Military Academy Trujillo Alto	22	23	22	23	22	21	21	20	18
20. The Baldwin School of Puerto Rico, Inc. - Guaynabo	13	13	14	14	12	13	13	13	11
21. Caribbean Consolidated School, Inc. DBA-Commonwealth High School Hato Rey	9	9	9	9	10	10	10	10	11
22. Caribbean Consolidated School, Inc. DBA-Parkville School Guaynabo	10	11	11	11	11	11	11	11	11
23. Caribbean Consolidated School, Inc. DBA-San Juan School - Santurce	7	7	7	7	7	7	7	7	6
24. Carribean School, Inc. Ponce	5	6	7	7	7	8	8	8	7
25. Centro Obispo Fred P. Corson Santurce	6	6	6	6	8	8	8	8	9
26. Colegio Bautista De Caguas, Inc. Caguas	12	12	14	14	16	16	17	18	18
27. Colegio Bautista De Carolina, Inc. Carolina	56	59	60	59	60	59	58	58	60
28. Colegio Catolico Caguas	9	9	9	9	9	9	9	9	9

Appendix A: The Education Industry in Puerto Rico: Number of covered employees by institution, selected months, 1973-1975 (continued)

Type of school	1973		1974				1975		
	Aug.	Nov.	Feb.	May	Aug.	Nov.	Feb.	May	Aug.
29. Colegio Central Presbisteriano Mayaguez	6	6	6	6	6	6	6	6	6
30. Colegio Del Espiritu Santo Hato Rey	18	18	18	18	18	18	18	18	18
31. Colegio Eugenio Maria De Hostos, Inc. Rio Piedras	5	5	5	5	6	6	6	6	6
32. Colegio Evangelico Capitan Correa, Inc. - Arecibo	11	10	12	12	13	13	12	12	12
33. Colegio Hogar Angeles Custodios Rio Piedras	12	12	12	12	11	11	11	11	11
34. Colegio De La Inmaculada Manati	11	11	10	10	9	9	9	9	9
35. Colegio De Jesus, Inc. Carolina	13	13	12	13	12	13	12	13	13
36. Colegio Lourdes Hato Rey	8	8	8	8	7	7	7	7	7
37. Colegio Luterano Bayamon	5	5	5	5	5	5	5	5	5
38. Colegio Madre Cabrini Rio Piedras	6	6	6	6	7	7	7	7	7

Appendix A: The Education Industry in Puerto Rico: Number of covered employees by institution, selected months, 1973-1975 (continued)

Type of school	1973		1974				1975		
	Aug.	Nov.	Feb.	May	Aug.	Nov.	Feb.	May	Aug.
39. Colegio Marista Guaynabo	11	11	11	11	12	12	12	12	19
40. Colegio La Milagrosa Mayaguez	9	9	9	9	9	10	10	10	10
41. Colegio Nuestra Senora De Belen Rio Piedras	9	9	9	9	9	9	9	9	9
42. Colegio Nuestra Senora Del Carmen Rio Piedras	11	11	11	11	12	12	13	13	14
43. Colegio Nuestra Senora De Lourdes Rio Piedras	5	6	5	5	5	6	5	5	5
44. Colegio Nuestra Senora La Merced Hato Rey	11	11	11	10	10	10	10	10	10
45. Colegio Nuestra Senora Del Pilar Hato Rey	10	10	10	10	10	10	10	10	10
46. Colegio Nuestra Senora Del Pilar Canovanas	12	12	13	13	13	13	14	14	14
47. Colegio Nuestra Senora De La Providencia - Rio Piedras	17	17	17	17	17	17	17	17	17
48. Colegio Ponceno, Inc. Ponce	4	4	4	5	5	20	20	20	23

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Appendix A: The Education Industry in Puerto Rico: Number of covered employees by institution, selected months, 1973-1975 (continued)

Type of school	1973		1974				1975		
	Aug.	Nov.	Feb.	May	Aug.	Nov.	Feb.	May	Aug.
49. Colegio Puertorriqueno De Ninas Rio Piedras	11	12	12	12	11	12	13	13	13
50. Colegio Del Sagrado Corazon Ponce	14	14	13	14	13	14	13	14	15
51. Colegio San Antonio Guayama	7	7	6	6	6	6	6	6	6
52. Colegio San Antonio Rio Piedras	23	23	23	30	30	30	32	32	32
53. Colegio San Antonio Abad Humacao	34	34	30	28	27	25	24	24	24
54. 2/ Colegio San Benito Humacao	-	-	-	-	-	-	-	-	7
55. Colegio San Benito Mayaguez	7	7	7	7	7	7	7	8	9
56. Colegio San Carlos Aguadilla	9	9	8	9	8	8	8	8	8
57. Colegio San Felipe Arecibo	25	25	24	25	25	25	26	26	28
58. Colegio San Ignacio Rio Piedras	33	32	33	32	32	33	31	31	27

2/ Resumed operations 8-75. Took over activities of Academia San Jose of Humacao.

Appendix A: The Education Industry in Puerto Rico: Number of covered employees by institution, selected months, 1973-1975 (continued)

Type of school	1973		1974				1975		
	Aug.	Nov.	Feb.	May	Aug.	Nov.	Feb.	May	Aug.
59. Colegio San Jose Lares	6	6	6	6	6	6	6	6	6
60. Colegio San Jose Rio Piedras	18	18	18	18	20	20	20	20	21
61. Colegio San Juan Bosco Santurce	9	9	9	9	9	9	9	9	9
62. Colegio San Rafael, Inc. Quebradillas	6	6	6	6	7	7	7	7	6
63. Colegio San Vincente De Paul Ponce	5	5	5	5	5	5	5	5	5
64. Colegio San Vincente De Paul Santurce	9	7	9	9	9	9	9	9	8
65. Colegio Santa Rita Bayamon	7	7	7	7	6	6	6	6	6
66. Colegio Santa Rosa Bayamon	5	5	5	5	5	5	5	5	5
67. Colegio Santiago Apostol Fajardo	14	14	14	14	13	14	14	14	13
68. Colegio Vedruna Rio Piedras	5	5	5	5	5	5	5	5	5
69. Cupevville School, Inc. Rio Piedras	16	16	16	16	16	16	16	16	17

Appendix A: The Education Industry in Puerto Rico: Number of covered employees by institution, selected months, 1973-1975 (continued)

Type of school	1973		1974				1975		
	Aug.	Nov.	Feb.	May	Aug.	Nov.	Feb.	May	Aug.
70. Episcopal Cathedral School Santurce	5	5	5	5	5	5	5	5	5
71. Escuela Primaria Dr. Charles Mohler, Inc. - Santurce	7	7	7	7	7	7	7	7	7
72. Escuela Cooperativa Eugenio Maria De Hostos, Inc. - Hato Rey	4	4	4	4	4	4	5	5	5
73. Escuela Guillermo Atiles Moreau San Juan	10	10	10	10	8	8	7	6	6
74. Escuela Iglesia Evangelica Unida Fajardo	6	6	6	6	5	6	6	6	5
75. Escuela Josefita Monserrate De Selles, Inc. - Rio Piedras	3	3	3	3	3	3	3	3	3
76. Instituto Comercial De Puerto Rico Hato Rey	15	16	16	15	16	16	15	16	15
77. Liceo De Arte y Tecnologia, Inc. Hato Rey	6	6	6	6	6	6	6	6	6
78. Liceo Interamericano Castro, Inc. Rio Piedras	9	9	8	9	9	9	9	8	9
79. Liceo Ponceno Ponce	10	10	10	11	11	12	11	12	12

Appendix A: The Education Industry in Puerto Rico: Number of covered employees by institution, selected months, 1973-1975 (continued)

Type of school	1973		1974				1975		
	Aug.	Nov.	Feb.	May	Aug.	Nov.	Feb.	May	Aug.
80. Montessori Center De P.R., Inc. DBA-Escuela Las Nereidas Santurce	6	5	6	5	7	8	7	8	8
81. Notre Dame High School Caguas	15	15	14	15	15	14	14	14	14
82. Sacred Heart School Rio Piedras	8	8	8	8	8	8	8	8	8
83. George O. Robinson School Santurce	14	14	14	14	14	14	14	14	14
84. Saint John School Santurce	9	9	9	9	10	10	10	10	10
Institutions of Higher Education	899	924	975	1,013	1,106	1,150	1,188	1,234	1,317
85. Antillian College Mayaguez	9	10	14	14	15	15	13	13	13
86. Colegio Universitanio del Sagrado Corazon - Santurce	102	103	114	118	122	124	121	120	122
Fundacion Educativa Ana G. Mendez, Inc. dba	244	242	246	247	251	254	256	258	255
87. Colegio Universitario del Turabo	65	67	67	70	72	72	75	76	79
Puerto Rico Junior College									
88. Recinto Cupey	136	133	135	132	134	137	136	138	131
89. Recinto Rio Piedras	43	42	44	45	45	45	45	44	45

Appendix A: The Education Industry in Puerto Rico: Number of covered employees by institution, selected months, 1973-1975 (concluded)

Type of school	1973		1974				1975		
	Aug.	Nov.	Feb.	May	Aug.	Nov.	Feb.	May	Aug.
Inter American University of P.R.	282	309	331	357	433	468	498	545	631
90. San German Campus	120	131	143	155	205	230	250	275	327
91. San Juan Campus	80	85	87	91	95	96	98	105	114
92. School of Law	21	23	25	25	31	33	33	37	40
93. Aguadilla Regional College	8	8	10	11	13	13	14	15	17
94. Arecibo Regional College	7	8	9	11	12	14	15	16	18
95. Barranquitas Regional College	7	7	8	10	12	13	13	15	16
96. Bayamon Regional College	13	14	15	17	21	23	25	27	31
97. Fajardo Regional College	6	7	7	8	11	11	11	13	14
98. Guayama Regional College	5	7	7	8	9	9	10	11	13
99. Ponce Regional College	7	8	8	9	10	10	11	11	12
100. Ramey Program	3	4	4	4	5	6	6	7	13
101. Fort Buchanan Program	3	4	4	4	5	5	6	7	8
102. Roosevelt Roads Program	2	3	4	4	4	5	6	6	8
103. International Institute of the Americas World University dba - Universidad Mundial - Rio Piedras-	6	6	6	6	6	6	6	6	6
Universidad Catolica de Puerto Rico	231	229	237	242	251	254	264	259	257
104. Arecibo Center	9	9	12	13	15	14	15	15	16
105. Guayama Center	9	9	11	12	15	15	16	15	13
106. Ponce Campus	213	211	214	217	221	225	233	229	228
107. Universidad Central de Bayamon, Inc. Bayamon	21	21	23	25	24	25	26	28	28
108. Universidad Politecnica de P.R. Hato Rey	4	4	4	4	4	4	4	5	5

Source: Wage and Hour Division survey.

APPENDIX B

Available balance sheet information for establishments included in the August 1975 survey:

1.	Academia Adventista	B-3
3&4.	Academia Discipulos de Cristo	B-3
7.	Academia Maria Reina	B-3
8.	Academia Menonita Betania	B-4
18.	American Military Academy of P.R.	B-4
19.	Antilles Military Academy	B-4
20.	Baldwin School of P.R., Inc.	B-5
21-23.	Caribbean Consol. School, Inc.	B-5
26.	Colegio Bautista DeCaguas, Inc.	B-5
31.	Colegio Eugenio	B-6
42.	Colehio Nuestra Senora Del Carmen	B-6
43.	Colegio Nuestra Senora De Lourdes	B-6
45.	Colegio Nuestra Senora Del Pilar	B-7
48.	Colegio Ponceno, Inc.	B-7
49.	Colegio Puertorriqueno De Ninas	B-7
53.	Colegio San Antonio Abad	B-8
60.	Colegio San Jose	B-8
69.	Cupeyville School, Inc.	B-9
78.	Liceo Interamericano Castro, Inc.	B-9
79.	Liceo Ponceno	B-9
84.	Saint John's School	B-10
12.	Academia San Ignacio	B-10
32.	Colegio Evangelico Capitan Correa	B-10
85.	Antillian College	B-11
86.	Colegion Universitario del Sagrado Corazon	B-11
90-102.	Inter American University of P.R.	B-11
104-106.	Universidad Catolica de Puerto Rico	B-12
107.	Universidad Central de Baymon, Inc.	B-12

Balance sheet item	1. Academia Adventista		3. & 4. Academia Discipulos de Cristo		7. Academia María Reina	
	12/31/73	12/31/74	6/30/74	6/30/75	6/30/74	6/30/75
Cash	$49,732	$ 63,118	$ 60,805	$100,170	$150,337	$ 112,421
Investments	-	-	-	-	-	-
Accounts receivable	6,653	11,549	3,123	9,365	172	4,894
Notes receivable	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other current assets	-	-	-	-	-	-
Total current assets	56,384	74,667	63,927	109,535	150,509	117,316
Depreciable assets	32,945	35,397	275,752	288,107	890,202	1,137,859
Less: depreciation	7,814	8,914	76,545	95,650	51,997	64,002
Net	25,131	26,482	199,207	192,457	838,205	1,073,857
Other assets	-	-	24,655	20,000	11,151	11,458
TOTAL ASSETS	81,515	101,149	287,790	321,993	999,865	1,202,631
Accounts payable	6,664	6,658	80,778	33,418	8,721	15,037
Bonds, notes & mortgages payable	-	-	-	34,375	603,412	803,995
Other liabilities	-	-	49,952	53,460	38,650	40,360
TOTAL LIABILITIES	6,664	6,658	130,730	121,253	650,783	859,392
Paid-in-Capital	57,168	63,565	-	-	274,987	322,893
Other	17,683	30,926	157,060	200,740	74,095	20,347
TOTAL NET WORTH	74,851	94,491	157,060	200,740	349,082	343,240
TOTAL LIABILITIES & NET WORTH	81,515	101,149	287,790	321,993	999,865	1,202,631

Source: Information supplied by the firms or from official records of the Commonwealth Government.

Balance sheet item	8. Academia Menonita Betania		18. American Military Academy of P.R.		19. Antilles Military Academy	
	6/30/74	6/30/75	7/31/73	7/31/74	6/30/73	6/30/74
Cash	$ 100	$ 100	$ 10,745	$ 11,718	$ 3,133	$ 8,587
Investments	-	-	-	-	-	-
Accounts receivable	-	-	38,276	31,729	13,322	21,776
Notes receivable	-	-	-	-	-	-
Inventory	-	-	87,994	131,621	11,061	28,337
Other current assets	-	1,280	-	-	2,100	1,759
Total current assets	100	1,380	137,015	175,068	29,616	60,459
Depreciable assets	135,301	132,920	699,974	1,731,241	N.A.	N.A.
Less: depreciation	2,000	-	197,784	239,238	N.A.	N.A.
Net	133,301	132,920	502,190	1,492,003	589,866	602,695
Other assets	-	-	90,001	38,016	-	-
TOTAL ASSETS	133,401	134,300	729,206	1,705,087	619,482	663,154
Accounts payable	899	4,510	91,890	146,195	74,118	78,030
Bonds, notes & mortgages payable	3,600	9,280	279,387	872,497	86,233	88,250
Other liabilities	-	-	125,163	122,953	(131,235)	(106,356)
TOTAL LIABILITIES	4,499	13,790	496,440	1,141,645	29,116	59,924
Paid-in-Capital	-	-	232,766	563,442	- a/	- a/
Other	128,902	120,510	-	-	590,366	603,230
TOTAL NET WORTH	128,902	120,510	232,766	563,442	590,366	603,230
TOTAL LIABILITIES & NET WORTH	133,401	134,300	729,206	1,705,087	619,482 b/	663,154

a/ Plant fund.

b/ Liabilities plus fund balance.

Source: Information supplied by the firms or from official records of the Commonwealth Government.

Balance sheet item	20. Baldwin School of P.R., Inc.		21.-23. Caribbean Consol. School Inc.		26. Colegio Bautista De Caguas, Inc.
	6/30/73	6/30/74	6/30/74	6/30/75	6/30/75
Cash	$ 38,631	$ 14,640	$ 121,900	$ 81,100	$ 32,745
Investments	-	-	-	-	-
Accounts receivable	8,056	10,955	8,700	22,100	2,403
Notes receivable	-	-	-	-	-
Inventory	-	-	-	-	39,546
Other current assets	11,167	14,623	6,800	4,600	-
Total current assets	57,854	40,218	137,400	107,800	74,694
Depreciable assets	765,963	905,204	N.A.	N.A.	469,472
Less: depreciation	85,777	131,984	N.A.	N.A.	64,662
Net	680,186	773,220	1,000,700	1,127,600	404,810
Other assets	184	755	-	-	-
TOTAL ASSETS	738,224	814,193	1,138,100	1,235,400	479,504
Accounts payable	20,775	83,527	17,500	31,300	3,000
Bonds, notes & mortgages payable	467,055	429,187	367,400	346,100	-
Other liabilities	198,458	238,137	119,900	76,500	35,000
TOTAL LIABILITIES	686,288	750,851	504,800	453,900	38,000
Paid-in-Capital/	-	-	-	-	-
Other	51,936	63,342	633,300 a/	781,500 a/	441,504
TOTAL NET WORTH	51,936	63,342	633,300	781,500	441,504
TOTAL LIABILITIES & NET WORTH	738,224	814,193	1,138,100 b/	1,235,400 b/	479,504

a/ Fund balance.

b/ Liabilities plus fund balance.

Source: Information supplied by the firms or from official records of the Commonwealth Government.

Balance sheet item	#31. Colegio Eugenio		#42. Colegio Nuestra Senora Del Carmen		#43. Colegio Nuestra Senora De Lourdes	
	6/30/74	6/30/75	6/30/74	6/30/75	6/30/74	6/30/75
Cash	$ -	$ 330	$ 134,529	$ 177,200	$ 28,195	$ 25,737
Investments	-	-	-	-	-	-
Accounts receivable	$ 3,360	2,550	21,500	473	49,804	58,184
Notes receivable	-	-	-	-	-	600
Inventory	6,700	16,850	-	-	-	-
Other current assets	728	2,000	390	233	-	-
Total current assets	10,788	21,730	156,419	177,907	77,999	84,521
Depreciable assets	277,226	278,872	1,142,951	1,157,744	634,444	641,505
Less: depreciation	61,296	69,883	79,608	106,265	200,098	226,042
Net	215,930	208,989	1,063,343	1,051,479	434,346	415,463
Other assets	31,816	32,903	-	-	-	-
TOTAL ASSETS	258,534	263,622	1,219,762	1,229,385	512,345	499,984
Accounts payable	3,945	14,673	25,773	26,925	9,969	13,917
Bonds, notes & mortgages payable	74,909	72,085	557,002	532,979	493,407	493,407
Other liabilities	16,049	33,063	-	-	-	-
TOTAL LIABILITIES	94,903	119,821	582,775	559,904	503,376	507,324
Paid-in-Capital	70,000	70,000	636,987	669,481	-	-
Other	93,631	73,801	-	-	8,969	(7,340)
TOTAL NET WORTH	163,631	143,801	636,987	669,481	8,969	(7,340)
TOTAL LIABILITIES & NET WORTH	258,534	263,622	1,219,762	1,229,385	512,345	499,984

Source: Information supplied by the firms or from official records of the Commonwealth Government.

Balance sheet item	45. Colegio Nuestra Senora Del Pilar	48. Colegio Ponceno, Inc.		49. Colegio Puertorriqueno De Ninas	
	12/31/74	6/30/74	6/30/75	7/31/73	7/31/74
Cash	$31,179	$ 23,391	$ 52,030	$ 137,030	$ 171,499
Investments	-	-	-	-	-
Accounts receivable	2,256	220	11,239	-	-
Notes receivable	-	-	-	-	-
Inventory	-	45,641	36,836	10,378	19,282
Other current assets	-	5,803	-	5,100	48,853
Total current assets	33,435	75,056	100,104	152,508	239,634
Depreciable assets	N.A.	3,238,322	3,682,807	N.A.	N.A.
Less: depreciation	N.A.	25,790	92,133	N.A.	N.A.
Net	N.A.	3,212,532	3,590,674	1,304,130	1,301,387
Other assets	150	2,614	151,272	-	-
TOTAL ASSETS	33,585	3,290,202	3,842,051	1,456,638	1,541,021
Accounts payable	2,679	19,415	1,773	21,230	28,351
Bonds, notes & mortgages payable	-	1,931,903	2,485,940	850,000	784,321
Other liabilities	27,937	40,540	100,313	131,278	255,374
TOTAL LIABILITIES	30,616	1,991,858	2,588,026	1,002,508	1,068,046
Paid-in-Capital	-	1,053,189	1,053,189	-	-
Other	2,969	245,155	200,836	454,130[a/]	472,975
TOTAL NET WORTH	2,969	1,298,344	1,254,025	454,130	472,975
TOTAL LIABILITIES & NET WORTH	33,585	3,290,202	3,842,051	1,456,638[b/]	1,541,021

a/ Fund balance.

b/ Liabilities plus fund balance.

Source: Information supplied by the firms or from official records of the Commonwealth Government.

Balance sheet item	53. Colegio San Antonio Abad		60. Colegio San Jose	
	5/31/74	5/31/75	6/30/74	6/30/75
Cash	-	$ 6,614	$ 23,757	$ 33,572
Investments	-	-	75,000	-
Accounts receivable	$ 7,582	7,088	4,790	7,187
Notes receivable	-	-	-	-
Inventory	17,785	21,532	4,555	9,481
Other current assets	11,339	18,989	833	51,806
Total current assets	36,706	54,223	108,935	102,046
Depreciable assets	N.A.	N.A.	2,445,085	2,482,490
Less: depreciation	N.A.	N.A.	-	55,513
Net	1,715,592	1,715,034	2,445,085	2,426,977
Other assets	-	-	-	-
TOTAL ASSETS	1,752,298	1,769,257	2,554,020	2,529,023
Accounts payable	48,779	53,288	20,350	20,378
Bonds, notes & mortgages payable	403,945	394,807	88,400	62,200
Other liabilities	(42,073)	(59,065)	124,520	117,677
TOTAL LIABILITIES	410,651	389,030	233,270	200,255
Paid-in-Capital [a/]	1,341,647	1,380,227	2,156,529	2,156,529
Other	-	-	164,221	172,239
TOTAL NET WORTH	1,341,647	1,380,227	2,320,750	2,328,768
TOTAL LIABILITIES & NET WORTH [b/]	1,752,298	1,769,257	2,554,020	2,529,023

a/ Invested in plant from operating funds.

b/ Liabilities plus funds.

Source: Information supplied by the firms or from official records of the Commonwealth Government.

Balance sheet item	69. Cupeyville School, Inc.		78. Liceo Interamericano Castro, Inc.		79. Liceo Ponceno	
	7/31/73	7/31/74	12/31/73	12/31/74	5/31/74	5/31/75
Cash	$ 2,537	$ 4,381	$ 929	$ 3,529	$105,830	$112,800
Investments	-	-	-	-	-	-
Accounts receivable	36,750	50,582	15,200	10,181	2,136	365
Notes receivable	-	-	-	-	-	-
Inventory	21,792	5,318	-	-	11,924	9,533
Other current assets	2,856	17,225	-	-	-	-
Total current assets	63,935	77,506	16,129	13,710	119,891	122,698
Depreciable assets	375,410	424,628	N.A.	N.A.	N.A.	N.A.
Less: depreciation	33,430	40,663	N.A.	N.A.	N.A.	N.A.
Net	341,980	383,965	526,068	530,367	385,430	408,178
Other assets	2,754	2,754	8,744	8,744	7,847	6,072
TOTAL ASSETS	408,670	464,225	550,940	552,821	513,168	536,948
Accounts payable	27,294	35,553	927	1,277	-	-
Bonds, notes & mortgages payable	107,902	100,957	254,171	191,852	70,825	112,474
Other liabilities	181,372	258,952	10,839	-	15,588	16,804
TOTAL LIABILITIES	316,568	395,462	265,937	193,129	86,413	129,278
Paid-in-Capital	21,000	21,000	-	-	-	-
Other	71,102	47,764	285,003	359,693	426,755	407,671
TOTAL NET WORTH	92,102	68,764	285,003	359,693	426,755	407,671
TOTAL LIABILITIES & NET WORTH	408,670	464,225	550,940	552,821	513,168	536,948

Source: Information supplied by the firms or from official records of the Commonwealth Government.

Balance sheet item	84. Saint John's School		12. Academia San Ignacio		32. Colegio Evangelico Capitan Correa
	6/30/74	6/30/75	6/30/74	6/30/75	6/30/75
Cash	$ 82,625	$ 18,161	$ 37,488	$ 69,899	$ 32,440
Investments	-	-	-	-	-
Accounts receivable	26,795	9,985	-	-	-
Notes receivable	-	-	-	-	-
Inventory	12,105	12,501	-	-	5,518
Other current assets	-	-	-	-	-
Total current assets	121,526	40,647	37,488	69,899	37,958
Depreciable assets	418,171	677,628	N.A.	N.A.	278,222
Less: depreciation	195,035	215,298	N.A.	N.A.	12,030
Net	223,136	462,330	304,000	464,018	266,193
Other assets	16,363	12,047	200	27,705	28,432
TOTAL ASSETS	361,025	515,023	341,688	561,622	332,582
Accounts payable	-	152,576	3,157	1,260	679
Bonds, notes & mortgages payable	-	-	90,843	75,675	195,321
Other liabilities	152,076	75,489	-	27,250	63,737
TOTAL LIABILITIES	152,076	228,066	94,000	104,185	259,737
Paid-in-Capital	208,949	286,957	247,688	457,437	72,845
Other	-	-	-	-	-
TOTAL NET WORTH	208,949	286,957	247,688	457,437	72,845
TOTAL LIABILITIES & NET WORTH	361,025	515,023	341,688	561,622	332,582

Source: Information supplied by the firms or from official records of the Commonwealth Government.

($1,000)

Balance sheet item	85. Antillian College		86 Colegion Universitario del Sagrado Corazon		90-102 Inter American University of P. R.	
	12/31/73	12/31/74	6/30/74	6/30/75	5/31/74	5/31/75
Cash	$ 45	$ 87	$ 309	$ 400	$1,268	$1,431
Investments	-	-	26	31	915	722
Accounts receivable	107	134	416	416	1,108	1,177
Notes receivable	-	-	607	767	3,854	4,510
Inventory	94	101	-	-	352	399
Other current assets	-	-	225	89	301	732
Total current assets	247	322	1,582	1,702	7,798	8,970
Investment in plant	789	823	4,072	4,195	14,445	16,406
Other assets	-	-	221	332	1,245	1,429
TOTAL ASSETS	1,036	1,146	5,875	6,229	23,488	26,806
Accounts payable	171	158	144	243	698	749
Bonds, notes & mortgages payable	35	35	607	767	7,307	8,115
Other liabilities	45	42	735	329	3,105	3,524
TOTAL LIABILITIES	251	235	1,485	1,339	11,110	12,387
Net investment in plant	777	844	4,072	4,195	10,812	12,805
Fund balance	9	67	318	694	1,565	1,613
TOTAL NET WORTH	785	911	4,390	4,890	12,378	14,418
TOTAL LIABILITIES & FUND BALANCE	1,036	1,146	5,875	6,229	23,488	26,806

Note: Dash denotes zero or less than $500.

Source: Information supplied by the firms or from official records of the Commonwealth Government.

($1,000)

Balance sheet item	104-106 Universidad Catolica de Puerto Rico 6/30/73	6/30/74	107 Universidad Central de Baymon, Inc. 6/30/74	6/30/75
Cash	$ 682	$ 1,385	$ 74	$ 371
Investments	428	428	-	-
Accounts receivable	1,568	2,264	56	55
Notes receivable	4,041	4,819	-	288
Inventory	5	3	-	-
Other current assets	257	584	1	1
Total current assets	6,981	9,483	131	715
Investment in plant	4,896	5,090	510	882
Other assets	78	12	-	66
TOTAL ASSETS	11,955	14,585	641	1,662
Accounts payable	202	556	85	117
Bonds, notes & mortgages payable	4,202	4,939	153	420
Other liabilities	2,302	3,635	64	127
TOTAL LIABILITIES	6,706	9,130	302	664
Net investment in plant	4,736	4,970	-	749
Fund balance	514	484	339	249
TOTAL NET WORTH	5,249	5,455	339	998
TOTAL LIABILITIES & FUND BALANCE	11,955	14,585	641	1,662

Note: Dash denotes zero or less than $500.

Source: Information supplied by the firms or from official records of the Commonwealth Government.